

## CHAPTER 6

# ACCOUNTING FOR EXPENSES, EXPENDITURES

### SCOPE

*This chapter defines and details regulations and business processes for the various types of payments to vendors from the State of Indiana.*

***Note to units processing payments through the AOS, but not on the ENCOMPASS system as of September 16, 2009: Manual forms for these processes are available on the AOS website. Business processes are defined in this chapter.***

<b>CHAPTER 6</b>	1
SCOPE	1
6.1 STATUTORY AUTHORITY	5
6.1.1 Payment of Liabilities	5
6.1.2 Documentation; itemization of vouchers	5
6.1.3 Pre-audits; post-audits	6
6.1.4 Late Payment Penalties	6
6.2 ACCOUNTING THEORY	7
6.2.1 Accounts Payable Liability	7
6.2.2 Payment of Liability	7
6.2.3 Expenditure/Expense Categories	7
6.3 INTERNAL CONTROLS	8
6.3.1 ENCOMPASS Roles	8
6.3.2 Basic Internal Control Procedures for Handling of Payables	8
6.3.3 Workflow approvals	9

6.4	<i>BUSINESS PROCESSES</i>	10
6.4.1	<i>Requisitions, Purchase Orders, Receivers</i>	10
6.4.2	<i>PO Voucher, Non-PO Voucher</i>	10
6.4.2.1	<i>PO Voucher</i>	10
6.4.2.2	<i>Non-PO Voucher (claim voucher)</i>	10
6.4.2.3	<i>Definition of Date Fields</i>	10
6.4.2.4	<i>Splitting Invoices by Multiple Agencies</i>	11
6.4.2.5	<i>Approved Invoice Numbering System</i>	11
6.4.2.6	<i>Freight Charges</i>	12
6.4.3	<i>Voucher Build Batches</i>	12
6.4.3.1	<i>Rejection of Individual Vouchers</i>	13
6.4.4	<i>High-Volume Payment Batches</i>	13
6.4.4.1	<i>Rejection of Individual Payments</i>	13
6.4.5	<i>Approvals; Documentation Requirements</i>	13
6.4.5.1	<i>Automatic Routing for Approval</i>	13
6.4.5.2	<i>Document Tolerance</i>	14
6.4.5.3	<i>Budget Checking</i>	14
6.4.5.4	<i>Documentation</i>	14
6.4.5.5	<i>Close-Vouchers</i>	14
6.4.5.6	<i>Vouchers On-Hold</i>	14
6.4.5.7	<i>Refund of Prior Year's Expenditure</i>	14
6.4.6	<i>Auditor of State Voucher Payment Processes</i>	14
6.4.6.1	<i>Pre-audit function</i>	14
6.4.6.2	<i>Special Attention Voucher Processing</i>	15
6.4.6.3	<i>EFT Payments</i>	15
6.4.6.4	<i>Payment by State Warrant</i>	15

6.4.6.5	Warrants and Warrant Types .....	15
6.4.6.6	Timing of Payments .....	15
6.4.7	Certain Restrictions on Payment with Public Funds .....	16
6.4.7.1	Unallowable Costs .....	16
6.4.7.2	State Sales Tax.....	16
6.4.7.3	Purchase Premiums, Rewards, etc.....	16
6.4.8	Returned Warrants; Lost Warrants; Returned ACH Payments.....	17
6.4.8.1	Processing for Returned Warrants .....	17
6.4.8.2	Lost Warrant – Re-write Procedures .....	17
6.4.8.3	Returned ACH Payments.....	18
6.4.9	Procurement Cards.....	18
6.4.9.1	M-5 Fuel Cards.....	18
6.4.10	SDO (Special Disbursing Officer) Payments.....	18
6.4.10.1	Application.....	18
6.4.10.2	Approval and Local Purchase Number.....	19
6.4.10.3	SDO Checking Account.....	19
6.4.10.4	Other Regulations and Restrictions .....	19
6.4.10.5	SDO Record Retention .....	20
6.4.10.6	Amount of SDO Advance .....	20
6.4.10.7	Interest Earned on SDO Account – Purchase Discounts.....	20
6.4.10.8	Debit Cards .....	20
6.4.10.9	Change in SDO Officer .....	21
6.4.10.10	Accounting for SDO Funds.....	21
6.5	APPENDICES.....	24
6.5.1	Chart of Expense Accounts, other than Payroll, Benefit Related Accounts (as of 9/16/09) .....	24
6.5.2	Expense Related Reports .....	49

6.5.3 SDO Reconciliation Examples (2).....52

## 6.1 STATUTORY AUTHORITY

### 6.1.1 Payment of Liabilities

IC 4-7-1-2, **Powers and duties**, states in part: “The auditor of state shall do the following: (8) Draw warrants on the treasurer of state or authorize disbursement through electronic funds transfer in conformity with IC 4-8.1-2-7 for all money directed by law to be paid out of the treasury to public officers or for any other object whatsoever as the warrants become payable. Every warrant or authorization for electronic funds transfer shall be properly numbered.

IC 5-13-5-3, **Drawing warrant**, states: “All warrants for the payment of public funds of the state shall be drawn by the auditor of state on the treasurer of state.”

IC 4-7-1-5, **Duties of auditor upon issuing warrants or authorizing electronic funds transfer**, states in part: “Whenever any person is entitled to draw money from the state treasury, the auditor may draw a warrant in his favor on the treasurer of state or authorize an electronic funds transfer in conformity with IC 4-8.1-2-7.”

IC 4-13-2-20(a), **Advance payments; special disbursements**, states: “Except as otherwise provided in this section, IC 12-17-19-19, or IC 12-8-10-7, payment for any services, supplies, materials, or equipment shall not be paid from any fund or state money in advance of receipt of such services, supplies, materials, or equipment by the state.” Stated further in (d): “The auditor of state may, with the approval of the budget agency and of the commissioner of the Indiana department of administration: (1) appoint a special disbursing officer for any agency or group of agencies whenever it is necessary or expedient that a special record be kept of a particular class of disbursements or when disbursements are made from a special fund; and (2) approve advances to the special disbursing officer or officers from any available appropriation for the purpose.” Financial Management Circular #96-3 delegated the authority of the budget agency described above in IC 4-13-2-20(d) to the Department of Administration.

IC 4-13-2-14.8, **State contractor or vendor; electronic funds transfer of payments; waiver**, states in (a): “Notwithstanding any other law, rule, or custom, but subject to subsections (c) and (d), a person who has a contract with the state or submits invoices to the state for payment shall authorize in writing the direct deposit by electronic funds transfer of all payments by the state to the person. The person's written authorization must designate a financial institution and an account number to which all payments are to be credited.”

### 6.1.2 Documentation; itemization of vouchers

IC 4-10-11-1, **State departments; disbursement of money by vouchers . . .**, states: “The disbursement of moneys for any purpose by the departments of the state government shall be by vouchers specifically itemizing in every particular the different purposes for which the treasury warrant is authorized. These vouchers shall not be approved by any officer or officers authorized to approve the same, unless so itemized, giving minutiae of detail, and when vouchers are presented to the auditor of state for warrants, they shall be accompanied by said itemized accounts and statements”

IC 4-10-12-1, **Itemized vouchers; expenditure for purpose appropriated**, states: “Where an appropriation is made to any officer or department of state government for a specific employment or

purpose, itemized vouchers showing the proper expenditure of the appropriation for the purpose named shall be made to the auditor of state before a warrant covering the amount due can be drawn on the treasurer of state.”

### **6.1.3 Pre-audits; post-audits**

IC 4-13-2-7, **Powers and duties of auditor of state**, states in part in (a): “Subject to this chapter and other laws not inconsistent with this chapter, the auditor of state shall, respecting all agencies of the state, do the following: (2) Examine every receipt, account, bill, claim, refund, and demand against the state arising from activities carried on by agencies of the state, approve each legal, correct, and proper claim, designate the account to be charged therefore, and issue the auditor's warrant in payment thereof. The auditor of state may authorize the disbursement through electronic funds transfer in conformity with IC 4-8.1-2-7. All warrants and electronic funds transfers shall be payable to the vendor or claimant and in no instance shall the auditor issue any warrant or make any electronic funds transfer payable to an officer or agency in payment of several claims where the officer is to distribute or pay to the several claimants the amount due, except in the case of special disbursement officers as provided for in this chapter. However, the auditor of state shall not be required to audit claims for any refunds made pursuant to IC 6-6-1.1 and IC 6-6-2.5.” IC 4-13-2-7(e) further states: “This subsection applies to a payment of less than five thousand dollars (\$5,000). Notwithstanding any other law, the auditor of state may elect to: (1) not preaudit a payment; and (2) process the payment with the state agency authorizing the payment. The state agency is accountable to the state board of accounts under the board's post payment auditing procedures.”

### **6.1.4 Late Payment Penalties**

IC 5-17-5-1, **Penalty for late payments of amounts due on public contracts**, states: (a) “Except as provided in section 2 of this chapter, every state agency and political subdivision shall pay a late payment penalty at a rate of one percent (1%) per month on amounts due on written contracts for public works, personal services, goods and services, equipment, and travel whenever the state agency or political subdivision fails to make timely payment. (b) Except as provided in subsection (c), for the purposes of this section, payment is timely if: (1) a check or warrant is mailed or delivered on the date specified for the amount specified in the applicable contract documents, or, if no date is specified, within thirty-five (35) days of: (A) receipt of goods and services; or (B) receipt of a properly completed claim.”

IC 5-17-5-2, **Exemption; "good faith dispute" defined**, states: “Section 1 of this chapter does not apply to the following: (1) Interagency or intergovernmental transactions. (2) Amounts payable to employees or prospective employees of state agencies or political subdivisions as reimbursement for expenses. Claims subject to a good faith dispute, if before the date of timely payment notice of the dispute is: (A) sent by certified mail; (B) personally delivered; or (C) sent in accordance with the procedure in the contract. (4) Contracts entered into before September 1, 1983. (5) Contracts related to highway or road construction, reconstruction, or maintenance, if: (A) the Indiana department of transportation authorizes partial progress payments under IC 8-23-9-14; and (B) each progress payment does not exceed five hundred dollars (\$500). (6) Claims, contracts, or projects that are to be paid for exclusively with federal funds. (b) As used in subsection (a)(3), "good faith dispute" means: (1) a contention by the state or political subdivision that goods delivered or services rendered were: (A) of less quantity or quality than ordered or specified by contract; (B) faulty; or (C) installed improperly; or (2) any

other reason giving cause for the withholding of payment by the state or political subdivision until such dispute is settled.”

## **6.2 ACCOUNTING THEORY**

### *Definitions of Expenditure/Expense*

- *Expenditure – a liability incurred in a governmental fund*
- *Expense – a liability incurred in a proprietary or trust fund*

### **6.2.1 Accounts Payable Liability**

*As discussed in Chapter 8, **Purchasing**, the encumbrance of allotted appropriations begins with the purchasing procedures as processed through ePro. Once the receiver is pulled to an online voucher and has passed the Document Tolerance and Budget Check processes, it is posted as a payable liability {Credit(-)} in the general accounting ledger (GL) and, an expense in an equal amount is posted {Debit(+)}*

*If a purchase is not processed through ePro, the payable liability (Credit) and associated expense (Debit) will be generated when the voucher (vendor invoice) is entered and posted in the Accounts Payable (AP) module.*

### **6.2.2 Payment of Liability**

*When a payment of a liability is made to a vendor with either an AOS Warrant or ACH payment, the payable liability will be reduced (+) along with a reduction of cash clearing (-). When the payment clears the banks back to the State, the cash clearing will be reduced (+) along with a reduction of cash (-).*

### **6.2.3 Expenditure/Expense Categories**

*Account codes used to classify and record expenditure transactions begin with a 5. The second digit of the account is the major category, or point, of expenditure.*

- **51XXXX - PERSONAL SERVICES**

*Includes payments for salaries and wages to officers and employees of the state (either regular or temporary), the employer's share of social security, health insurance, life insurance and retirement fund contributions, payments for compensation awards, and special payments for expert service. It also includes salary per diem paid to commission and board members.*

- **52XXXX – UTILITIES**

*Includes detail of payments for utility charges, including telecommunication services.*

- **53XXXX – SERVICES PROVIDED EXTERNALLY BY CONTRACT**

*Includes detail of payments to outside parties to provide certain services, ranging from consulting to maintenance, security, training, insurance, construction, etc.*

- **54XXXX – SUPPLIES, MATERIALS, & PARTS**

*Includes detail of payments for various supplies, materials and parts*

- **55XXXX – CAPITAL ASSETS, INCLUDING INFRASTRUCTURE**

*For purchases of capital assets. To assure that a capital asset valued at \$500 or greater with a useful life greater than one year is added as an asset in Asset Management (AM), the asset profile, tag number, location and custodian should be entered in ePro prior to the voucher entry. If the asset is related to a project, the Project field should be included also. For assets not to be included in AM, this information should not be included.*

- **56XXXX – DISTRIBUTIONS TO OTHER GOVERNMENTAL UNITS**

*Reserved for distributions from the State of Indiana to local (or other) governmental units; generally used to distribute the various tax revenues collected on behalf of these units.*

- **57XXXX – GRANTS TO OTHER GOVERNMENTAL UNITS OR EXTERNAL ENTITIES**

*Reserved for grants to other governmental units and other external entities.*

- **58XXXX – SOCIAL SERVICE PAYMENTS**

*Includes direct and indirect social service type payments, including child support distributions.*

- **59XXXX – ADMINISTRATIVE AND OPERATING COSTS**

*Includes a wide variety of administrative and operating costs, such as rentals, licenses, fees, settlements, and travel costs*

## **6.3 INTERNAL CONTROLS**

### **6.3.1 ENCOMPASS Roles**

*Separation of duties is critical to internal control for processing payables and expenses (or expenditures). Care must be taken to assure that all invoices are recorded timely and accurately and that all purchases are authorized. ENCOMPASS roles designed to provide this assurance are shown in flow charts and discussed in Chapter 2, Internal Controls. Those with workflow approvals are responsible for certifying the accuracy of all information on the document they are approving.*

### **6.3.2 Basic Internal Control Procedures for Handling of Payables**

- *The person verifying the count of product and entering the receiver into the system should be independent of both the purchasing and invoicing functions. Exceptions to this rule are granted*



*by the internal control group in certain situations where the actual receiver of the product does not have system access; in these cases, the actual receiver must sign and date the bill of lading, pass it on to the AP Receiver, who is responsible for retaining these documents for audit purposes.*

- *All purchase orders and receiving reports should be matched to invoices, with follow up on inconsistent information.*
- *Individuals independent of the purchasing and receiving functions should follow up on mismatched or unmatched, missing, or duplicate items.*
- *Vendor statements should be reconciled to accounts payable items.*
- *Returns and allowances credit memos should be matched to shipping orders and/or vendor communications.*
- *Individuals independent of the accounts payable function should follow up on unmatched shipping orders for returned goods and related receiving reports and invoices and resolve missing, duplicate or unmatched items.*
- *Any subsidiary ledgers should be reconciled with purchase and cash disbursement transactions, and differences resolved.*
- *Access to accounts payable and related files should be restricted.*
- *Warrants and remittance advices should be verified and mailed without allowing them to return to the staff that prepared claims or approved the transactions for payment.*
- *Warrants should be verified in a timely manner and retained in a secure location until mailed.*

### **6.3.3 Workflow approvals**

*An approver role should not be taken lightly, as this is a very important segment of the internal control process. A few basic rules apply when assigning these roles:*

- *An approver should be at a higher level of authority than the originator of the transaction; exceptions might be made if the approver is 1) in another department and 2) has a working knowledge of the accounting and recording of the transaction. However, the approver should never be at a lower level of authority.*
- *An approver is responsible for authorizing the payment and for certifying the accuracy of all information on the transaction, including, but not necessarily limited to:*
  - *Chartfield values*
  - *Dollar amount*
  - *Vendor information, including remit to address*

Confirm that PO vouchers are copied from PO receipts

## **6.4 BUSINESS PROCESSES**

### **6.4.1 Requisitions, Purchase Orders, Receivers**

*The preferred method of purchasing products and services for the State as developed through ePro is outlined in Chapter 8, Purchasing. In the ENCOMPASS financial system, an ePro purchase will begin as a pre-encumbrance, will be converted to an encumbrance through a purchase order, and will ultimately become a liability (account payable) when the product is received and posted in the system.*

### **6.4.2 PO Voucher, Non-PO Voucher**

*A PO voucher results from a purchase initiated in ePro; a non-PO voucher, under \$500, results from a purchase made and approved outside the ePro system. The processing of both is similar, both will be subjected to an automatic budget and document tolerance check, both will be routed to an agency approver before the payment can be submitted to the AOS for payment.*

#### **6.4.2.1 PO Voucher**

*The subsequent step to processing a payment which was initiated through the ePro process is the online entry of the invoice for a PO Voucher. Since all related accounting information was included throughout the ePro process, this detail must be accessed and copied for the payment process. The receiver will provide the detail of whether the ordered items were received in total or a partial shipment. This should be compared with the invoice and differences should be resolved. If an invoice is received prior to a receiver being processed, the voucher should be entered and placed on 'hold' until such time as the receiver is available. Agencies should resolve problems with damaged or missing product with vendors; if a resolution cannot be reached, contact IDOA procurement for assistance.*

#### **6.4.2.2 Non-PO Voucher (claim voucher)**

*If a purchase, under \$500 is approved and made outside the ePro system, the online entry of the invoice requires the entry of all required fields and accounting detail. A separate voucher is required for each payee claim (invoice). Itemization of separate purchases, categories and account codes should be entered on separate lines. Be sure to note the "estimated no. of invoice lines" and, if a capital asset purchase, verify that the account code and profile ID are compatible. A "received date" must also be entered to record the date the item or service was received.*

*The use of non-PO vouchers for the purchase of items and services is strongly discouraged, as the ePro system for purchasing will result in more complete tracking and recordkeeping information.*

#### **6.4.2.3 Definition of Date Fields**

- *Accounting Date – The date that the voucher is created in the ENCOMPASS system. This must be within the current accounting period.*
- *Received Date – The date the product or service being billed for was actually received by the State. In the case of a service, the last day the service was rendered should be used. Utility billings have a “service to” date; if no such date is included for service contract billings, enter the last day of the “billed for” month.*
- *Invoice Date – The actual vendor invoice date. All invoices should be date stamped immediately upon receipt to resolve possible future disputes. This stamped date is NOT to be entered in the system. CAUTION: The payment of interest is calculated by using the later of Invoice Date or Receiver/Receipt Date. The possibility exists that a vendor might delay sending an invoice, preventing the submission of a timely payment, but back-date the invoice prior to the receiver date, thereby causing the receiver date to be used for this calculation and making it impossible to prevent a ‘late’ payment. If this occurs, CONTACT THE VENDOR to establish a reasonable invoice date.*
- *Scheduled date – The date the payment is scheduled to be processed.. This date is calculated as the number of days after the Invoice Date according to the payment terms of the Purchase Order, if any, or of the Vendor.*

#### **6.4.2.4 Splitting Invoices by Multiple Agencies**

---

*If an agreement exists between agencies that the accounting for a payment will be split, this should be accomplished by entering separate accounting distribution lines on the Invoice, using different BU identifying numbers for the various distributions. Approvals will be routed to the BU affected by the entry.*

*Note:, ID bills are to be issued ONLY by Internal Service funds, and General Ledger entries should be limited to those distributions not possible in the subsystems.*

#### **6.4.2.5 Approved Invoice Numbering System**

---

##### *General Rules for Invoice Numbering*

- *DO NOT use dashes in the account number.*
- *DO NOT use spaces, slashes or dashes in date formats.*
- *DO use punctuations and/or spaces located in vendor created invoice numbers*
- *DO enter the invoice number in all CAPS.*
- *The ENCOMPASS invoice number field is 30 characters*

*If you have an invoice that does not meet the criteria described below, contact [InAuditorofStatePayables@auditor.in.gov](mailto:InAuditorofStatePayables@auditor.in.gov) for further assistance.*

#### **6.4.2.5.1 Invoice Number Available**

- If the invoice contains an 'invoice number', enter the exact alpha/numeric value in the invoice number field in ENCOMPASS. DO NOT make any additions, subtractions, or alter this value in any way. Examples: 123456; 12A3456, 12-3456; 12 3 456.
- If an agency is responsible for creating payee invoices, the agency may devise a numbering system and treat those invoices received with an actual 'invoice number'. DO NOT use payee SSN or EIN numbers.
- 6.4.2.5.2 Account Number Available, No Invoice Number If an 'account number', but no 'invoice number', enter as invoice number the account number followed by a space and the date of service. Examples: 0003456789 OCT08; or 003456789 101008.
- DO NOT use vendor SSN or EIN numbers.

#### **6.4.2.5.2 No Invoice Number, No Account Number**

- Original invoices (NOT agency created payee invoices as in 6.4.2.5.1 above) with neither an invoice number nor an account number should be entered using the agency acronym (as on State ID), space, date of service, space, and division (as applicable). Examples: DOC OCT08 EDUCATION; DOC 100108 EDUCATION.

#### **6.4.2.5.3 Travel Voucher**

- Travel vouchers should have the invoice number entered as the last name of the traveler, space, beginning date of trip, space, ending date of trip. Examples: Smith 071408 071408; Smith 071408 072408.

#### **6.4.2.6 Freight Charges**

- Freight charges for assets should be entered in the Freight Charge box. If multiple assets are included in the purchase, this charge will be pro-rated for each individual asset.
- If not an asset, use a separate voucher line to enter the asset to prevent freight from being added to the product (example – copy machine paper)

#### **6.4.3 Voucher Build Batches**

This process is used for vendor payments which are interfaced from an agency client-based system, such as:

- Department of Education Tuition Support payments

- *Distributions to local governments*
- *HIPPA (Department of Health) payments*
- *Payroll Vendor Payments*

#### Uploads from other systems

*Note: If a voucher on a voucher build control group contains interunit lines not yet approved, that voucher will be removed from the group if submitted to AOS for payment.*

#### **6.4.3.1 Rejection of Individual Vouchers**

*If one individual voucher in a batch is rejected, only that voucher will be returned to the agency for correction. All other vouchers will be processed as scheduled.*

#### **6.4.4 High-Volume Payment Batches**

*This process, with prior AOS approval, is used for non-vendor payments only. Included are payments such as:*

- *Tax refunds (Department of Revenue)*
- *Child support distributions (Department of Child Services)*
- *STAR refunds (Bureau of Motor Vehicles Commission)*
- *Refunds other than tax*
- *Recipient reimbursements (FSSA, DOH)*
- *Third-party garnishments*

#### **6.4.4.1 Rejection of Individual Payments**

*If one individual payment in a high-volume batch is rejected, the entire batch will be returned to the agency for correction.*

#### **6.4.5 Approvals; Documentation Requirements**

*Regardless of the method of voucher entry, certain verifications and approvals must be processed prior to submission for payment to the AOS.*

#### **6.4.5.1 Automatic Routing for Approval**

Automatic scheduled budget checking and document tolerance checks through ENCOMPASS will occur at pre-scheduled times for all eligible documents in the system. Current schedules are posted

---

#### **6.4.5.2 Document Tolerance**

---

For most payable transactions, a variance not greater than 10% or \$500, whichever is lower, between a purchase order and resulting invoice is considered acceptable without further review in this area. If this variance is exceeded, the document will route to an agency approver for an exception approval or voucher adjustment. If a transaction is greater than the tolerance level, a change order should be issued in ePro.

---

#### **6.4.5.3 Budget Checking**

---

If a transaction fails the automatic budget checking process, you should notify your agency budget contact for further consideration and possible action by both your agency and the budget agency.

---

#### **6.4.5.4 Documentation**

---

Once a payment is approved by the agency approver, the transmittal pages are ready to print. After printing the transmittal page from ENCOMPASS, support documentation must be attached. The payment package may then be delivered to the AOS service center for processing. Be sure to allow adequate time for the pre-audit function by the AOS.

---

#### **6.4.5.5 Close-Vouchers**

---

This process is available on the ENCOMPASS system, but should be rarely used. Errors should be corrected in the voucher rather than closing and re-originating the voucher.

---

#### **6.4.5.6 Vouchers On-Hold**

---

Vouchers that have been put 'on hold' in the system should be a high priority to complete, correct, or close within a reasonable amount of time, at least monthly. No vouchers should remain 'on hold' at June 30.

---

#### **6.4.5.7 Refund of Prior Year's Expenditure**

---

The actual processing of a refund from a vendor is described in Chapter 4, Accounting for Revenues. However, as this is expense related, it is important to note here that the accounting for these refunds is as follows:

- Refund of current year expenditure – will reduce applicable expense account (Credit '-')
- Refund of prior year expenditure – same as current, except reference prior budget year

---

### **6.4.6 Auditor of State Voucher Payment Processes**

---

---

#### **6.4.6.1 Pre-audit function**

---

As described in 6.1.3, the AOS will perform certain pre-audit activities prior to processing a payment. Rejected payments will be returned to the agency for resolution.

---

#### **6.4.6.2      *Special Attention Voucher Processing***

---

For emergency situations only, AOS procedures allow for same day processing, with prior approval from the Director of AOS Accounts Payable. Please be very selective when submitting a Voucher for this process.

---

#### **6.4.6.3      *EFT Payments***

---

As noted in 6.1.1 all vendor payments shall be made by an Electronic Funds Transfer (EFT) through an Automated Clearing House (ACH) , unless a waiver is granted under the law,.

---

#### **6.4.6.4      *Payment by State Warrant***

---

Only payment warrants and ACH remittance advices specifically designated by the agency in ENCOMPASS will be returned to the agency for distribution. This is determined by the Payment Handling Code. All others will be mailed by the AOS or, if the vendor file contains an e-mail address, payment notification will be made by e-mail. As noted in 6.3.2, warrants and remittance advices should be verified and mailed without allowing them to return to the staff that prepared claims or approved the transactions for payment. Warrants should be retained in a secure location if not immediately mailed or otherwise distributed. All warrants should be mailed within one business day of receipt.

---

#### **6.4.6.5      *Warrants and Warrant Types***

---

A warrant is an order to pay from the Auditor of State to the Treasurer of State and is issued on the State of Indiana's routing number only, not associated with a specific bank account. Warrant numbers always include eight (8) digits. The beginning number and color identify the type and use of the various warrants.

- Vendor and Travel Warrants –payments for services, products, rent travel reimbursements, etc. Peach in color; begin with the number 1.
- Child Support Warrants – child support payments from FSSA. Rainbow colors; self-mailers; begin with the number 2.
- Non-1099 Warrants -- high volume payments not requiring IRS form 1099. Purple in color; self-mailers; begin with the number 3.
- Tax Refund Warrants – tax refund payments from Department of Revenue. Pink in color; self-mailers; begin with the number 4.
- Payroll Warrants – salary payments for state employees. Blue in color; begin with the number 9.

---

#### **6.4.6.6      *Timing of Payments***

---

In general, the ENCOMPASS system will schedule a payment in a pay cycle 35 days after the invoice date. If alternate contract payment dates are set at the purchase order level due to contract

terms, payments would be scheduled accordingly. With prior approval by the AOS AP division, other exceptions may be made at either the vendor or individual payment level. Two exceptions (at vendor level) are utilities and state employees.

#### **6.4.7 Certain Restrictions on Payment with Public Funds**

Unlike funds controlled by private business, the spending of public funds is restricted by law to impose a high level of accountability on public officials approving these expenditures.

##### **6.4.7.1 Unallowable Costs**

Officials and employees who are accountable for the expenditure of public funds must exercise due diligence to assure that all such payments are in the taxpayer's interest. The following is a list, not necessarily complete, of unacceptable payments from public funds.

- *Personal items*
- *Items not related to the functions and purposes of the unit*
- *Alcoholic beverages*
- *Duplicate payments or overpayments*
- *Dues and subscriptions in an individual's name*
- *Personal long distance telephone calls (should not be billed to state network)*
- *Personal cellular telephone calls that cause the unit to maintain a calling plan in excess of business needs*
- *Personal cellular calls not in compliance with the Information Resources Use Agreement, which provides for de-minimus personal use*
- *Personal use of state debit or credit cards or SDO checks*
- *Personal use of state automobile, unless allowed by specific regulation*

##### **6.4.7.2 State Sales Tax**

When an allowable purchase is made from public funds, state agencies are exempt from payment of state sales tax. However, in the case of an employee's approved purchase from personal funds, to be reimbursed from public funds, state sales tax is to be paid by the employee and reimbursed with public funds. This practice should be minimized and used only when other purchasing methods are not possible.

##### **6.4.7.3 Purchase Premiums, Rewards, etc.**



Any compensation, premium, bonus, reward, or product earned as a result of the purchase of goods or services by the governmental unit becomes the property of the governmental unit.

#### **6.4.8 Returned Warrants; Lost Warrants; Returned ACH Payments**

Occasionally a warrant, or other form of payment, is returned and must either be re-deposited into a fund or, if lost or destroyed, a replacement warrant issued to the payee. Except for payroll warrants, a lost warrant cannot be issued until 30 days after the original issue date. However, if the payee can produce part of a partially destroyed warrant, it will be issued immediately. Procedures for processing are outlined in the following sections.

##### **6.4.8.1 Processing for Returned Warrants**

If the return is due to an address change and the new address is known, or can be easily obtained by agency personnel, the agency should mail the warrant to the new address and, if necessary, advise the AOS of the address change.

If returned for any other reason, State Form 46645, Report of Returned Warrants, should be completed and delivered to the AOS Service Center (Rm. 144, State House) in an 8 ½ by 11 inch envelope. Be sure to complete the following fields on the form:

- Warrant number – on the upper right corner of the warrant or stub. Use one line for each warrant.
- Credit amount – the amount of the warrant returned.
- Grand Total – total of all warrants or, “Continued” if continued on a subsequent page.
- Official signature – must be original signature; date, agency name, and business unit number are also required.
- Additional Information -- should contain an explanation for the cancellation or reissue of the warrant. A contact person’s name and number, if not the agency official, should be included in this section.
- Attach all warrants to the front of the report in the order of presentation on the form.

The AOS Lost Warrant Coordinator will process your returned warrants and mail back the yellow copy of the report of returned warrants form. On your returned copy, you will notice on the right side of the form a column titled "Auditor's Use" and, just below, three smaller columns titled "Date Cleared," "Date Issued," and "Payroll." The date cleared column will have the date the warrant was voided/cancelled, i.e., the accounting date. The date issued column will have the date of the reissued warrant, if applicable. The payroll column will have the initials of the person who processed this transaction if the warrant being returned was a payroll warrant.

##### **6.4.8.2 Lost Warrant – Re-write Procedures**

Before a lost warrant can be replaced, the payee must complete State Form 42850, Affidavit for Lost or Not Received Warrant. A signature notarization is required and only the original form will be accepted. Except for payroll warrants, a 30 day waiting period will apply.

*If a vendor has lost/destroyed a warrant, it is the paying agency's responsibility to send original form SF42850 to the vendor for completion and submission.*

#### **6.4.8.3      *Returned ACH Payments***

---

*A returned ACH payment will be researched by AOS staff and a repayment will be issued to the vendor by the AOS.*

#### **6.4.9      *Procurement Cards***

---

*The Department of Administration, in cooperation with the Auditor of State and other regulatory agencies, is currently testing the payment of state liabilities with a procurement card, more commonly known as a P-card. Payments made through this process, when established, will be recorded and approved in the ENCOMPASS financial accounting system.*

#### **6.4.9.1      *M-5 Fuel Cards***

---

*If fuel purchases are made at a State fuel pump with an M-5 Card Reader, paper receipts are not required to be obtained for accounting records or audit.*

#### **6.4.10 SDO (Special Disbursing Officer) Payments**

---

*Statutory Authority (see 6.1.1), also in this section:*

*IC 4-13-2-20(d), states in part; "unless otherwise approved by the commissioner of the Indiana department of administration, the special disbursing officer must be the same individual as the procurements agent . . ."*

*IC 4-13-2-20(h) states: "A special disbursing officer is not personally liable for a check issued under subsection (g) if: (1) the officer complies with the procedures described in subsection (g); and (2) funds are appropriated and available to pay the warrant."*

#### **6.4.10.1      *Application***

---

*State Form 49068, Request for SDO Account Establishment, Adjustments And New Officer, is used to request the establishment of (and subsequent changes to) an SDO account. A letter of justification is required to be included if any of the following is being requested:*

- *Use of SDO for expense categories 1 or 5 as noted in the next section*
- *Use of SDO for travel advances to employees, category 9*
- *SDO advance over \$1,000*
- *Single purchase limit over \$500*

- *The individual named as Special Disbursing Officer is not to be the agency Procurement Agent.*
- *An expansion, increase or decrease of the fund*

#### **6.4.10.2      *Approval and Local Purchase Number***

---

*After the completion of processing by IDOA, the commissioner shall convey in a letter to the agency the exact purpose(s) for which the SDO funds may be used. State Form 47911, Authority for Local Purchases, records such spending authority and limitations on purchases from the SDO account. Authorized levels of SDO accounts and the maximum amount which may be expended on a single purchase will also be noted. These restrictions are not to be circumvented by dividing purchases to avoid exceeding the limit or by purchasing unauthorized items or services.*

*A separate Local Purchase Number (LPN) is assigned to each SDO advance, as is indicated at the top right of the approval form (SF47911). Subsequent changes in officers assigned, advanced amounts, or authority granted reference the assigned LP number.*

#### **6.4.10.3      *SDO Checking Account***

---

*After the SDO Advance is approved, the SDO Officer will establish a checking account with an approved Financial Institution. There will be one checking account for each SDO advance; SDO advances will not be commingled or split into several checking accounts. If multiple checking accounts are required, a request for multiple SDO advances must be made.*

#### **6.4.10.4      *Other Regulations and Restrictions***

---

*State procurement and other state financial laws and regulations also apply to SDO expenditures.*

##### **6.4.10.4.1      *Product Restrictions***

---

*SDO funds shall NOT be spent on:*

- *Items available on any Quantity Purchase Agreement (QPA).*
- *PEN Products or other prison industry products*
- *Printing services above \$500*
- *Items or services procured on an encumbered purchase order contract*
- *Advance payments, except as authorized by IC 4-13-2-20(a)and(b)*
- *Items that could be more economically or effectively procured by use of competitive bidding or quotations*
- *Personal items and alcoholic beverages*

- Any other items required to be purchased through ePro, as defined in the STREAMLINING Delegation of Purchasing Authority Program, which is available at [www.in.gov/idoa/3341.htm](http://www.in.gov/idoa/3341.htm).

---

#### **6.4.10.4.2 Other Restrictions**

---

- The authorized level of the account shall not be exceeded.
- SDO officers do not have authority to sell, dispose, trade-in or exchange property without IDOA approval.
- Refunds or rebates received should be included on the Report of Collections as noted in Chapter 7, Accounting for Revenue.
- Sales Tax – see 6.4.7.2.
- Dues and subscriptions in the agency's name may be purchased from SDO funds.
- Cannot repeat purchases of same item from a vendor in a 3 month period to avoid bidding/quote process required for that item.
- Should not split payment to avoid Single Purchase Limit.

---

#### **6.4.10.5 SDO Record Retention**

---

All copies of both SF49068 and SF47911 should be retained at the agency in a permanent file until the LPN is closed.

---

#### **6.4.10.6 Amount of SDO Advance**

---

Whenever a SDO fund is established, money is removed from a Treasurer of State bank account, thus, not being invested. Therefore, consideration should be given to the size of the SDO fund. If an agency is not using the total SDO advance within one or two months, the SDO advance is too large and should be reduced. If an agency is reimbursing the total value of the advance more than once monthly, an increase might be warranted.

---

#### **6.4.10.7 Interest Earned on SDO Account – Purchase Discounts**

---

If the SDO fund is in an interest bearing account, any interest earned is to be deposited as interest revenue in the general fund. However, if the SDO advance is from a fund that, by statute, may retain interest earned from investments, the interest should be deposited as interest revenue in the fund accounting for the SDO advance.

Take advantage of any discounts offered. The SDO officer has the duty to pay SDO claims in a timely fashion. Any penalties, interest or other charges paid by the governmental unit may be the obligation of the responsible official or employee.

---

#### **6.4.10.8 Debit Cards**

---

Debit cards may be used by an agency to make payments from SDO accounts provided the following criteria are observed. Credit cards may not be utilized without the authorization of the Department of Administration.

- A designated employee must be responsible for the use of the card.
- Purposes for which the debit card may be used must be specified.
- Debit cards should not be used to bypass the state's procurement system.
- Supporting documents such as paid bills and receipts must be available.

---

#### **6.4.10.9      *Change in SDO Officer***

---

*If an agency, after submitting SF49068 to the IDOA, is approved to transfer the authority for an SDO fund to another officer, the following tasks should be completed prior to the new officer assuming this responsibility.*

- Reconcile to both checking account and SDO advance on old officer expiration date.\*
- New officer must review and accept both reconciliations.
- File new officer's signature with bank.
- Assure that new officer is familiar with single purchase limit and types of expenses allowed.

*\* Reconciliation should be same as required monthly reconciliations.*

---

#### **6.4.10.10      *Accounting for SDO Funds***

---

*All monies in the SDO account must be accounted for at all times, both on the ENCOMPASS financial accounting system and in any manual processes.*

---

##### **6.4.10.10.1      *ENCOMPASS Financial Accounting System/Reimbursements by AOS***

---

*All SDO fund disbursements must be included on the ENCOMPASS financial accounting system, whether or not paper checks are printed from the system or manually generated. These entries must occur no later than the last day of the month the checks are created. Individual payments must be entered into Accounts Payable in a similar fashion as non-PO vouchers. If manual checks are used, Record Only should be selected in order to prevent duplicate payments.*

*Disbursements can be selected for reimbursement through the system, which will generate a printed SDO Reimbursement form A second copy of this form should be printed and attached to agency documentation for future reference, audits, etc. All documentation items must agree to the reimbursement request. Attach travel receipts to an 8 ½ by 11 page to prevent loss in files.*

---

##### **6.4.10.10.2      *Documentation for SDO Reimbursement***

---

*. Original travel receipts are required to be attached to the SDO Reimbursement form; other receipts are to be retained at the agency (see <sup>1</sup>itemization law in 6.1.2). It is important that paid invoices be obtained for every disbursement. A fully itemized invoice or receipt lists the vendor or company name*

---

and address, date supplied or service performed, number of units, item unit cost, description of product or service performed and the total cost. Staple small receipts to a piece of paper and enter the vendor name and item description if it does not appear on the receipt. Do not pay a statement balance or balance forward without an itemization and determination that it was not paid previously. An itemization summary page will be generated by ENCOMPASS and can be used to retain documentation.

---

#### **6.4.10.10.3      Processing of SDO Manual Checks**

---

All manual checks must be serially pre-numbered by the printing supplier and include the agency name, State of Indiana. Blank check forms should not be accessible to persons other than those authorized to prepare or supervise the check writing process. Checks should never be signed unless payee and amount has been completed and approved. Voided or damaged checks should be rendered non-negotiable and filed for subsequent inspection or audit. If manual checks are used, a manual check register is required.

Prior to issuing an SDO check, check vendor inquiry in ENCOMPASS. If no vendor identification number appears, the vendor must complete State Form 53788 prior to payment of the vendor invoice. From the date of ENCOMPASS go-live, 1099 reporting will be determined at the vendor level and is no longer the responsibility of the individual agency.

Be sure to include all applicable information on the face of the check, including invoice or account number in "memo" section. On the invoice, note the date paid and check number. If not entering immediately into ENCOMPASS, post the check date, check number, payee, and amount to the manual check register. Calculate and enter the remaining check register balance. Insufficient funds charges are the responsibility of the assigned officer; do not exceed the available balance.

Checks to vendors should be mailed without allowing them to return to the persons who approved the transaction for payment. File the paid invoices and receipts in a pending reimbursement file. Separate files may be maintained for 1099 reportable and non-reportable documents. When the transaction entry is made to ENCOMPASS, you will need to complete the appropriate chartfields. You might want to file back-up documents by LPN#, major expense category, and payment ID# assigned by ENCOMPASS.

---

#### **6.4.10.10.4      EFT/ACH Deposits of SDO Reimbursements**

---

SDO reimbursements will be deposited in the SDO bank account assigned to the SDO Officer through an automated clearing house (ACH). A remittance advice will be sent to the agency for inclusion in SDO records.

---

#### **6.4.10.10.5      Reconciliations of SDO Accounts**

---

At least monthly, the following reconciliations must be performed for the SDO fund:

- Reconciliation of the ENCOMPASS check register to the bank balance.
- Reconciliation of the SDO advance to the ENCOMPASS check register balance.
- If manual SDO checks are used, reconciliation of the SDO manual check register balance to the ENCOMPASS check register balance.

---

#### **6.4.10.10.6      ENCOMPASS Reconciliation to Bank Statement**

---

The ENCOMPASS system includes pages to reconcile bank statements with ENCOMPASS payment information. All SDO checking accounts must be reconciled monthly within ENCOMPASS..

- Compare bank transactions entries in ENCOMPASS to the transaction on the bank statement

- Enter the date the transaction occurred at the bank as the Reconciliation Date
- Create the Check Register report for the period of the bank statement, print it, review the report, and attach it to the bank statement.
- Create the Reconciliation of SDO Advance report as of the period end of the bank statement, print it, review the report, and attach it to the bank statement.

---

#### **6.4.10.10.7 SDO Advance Reconciliation to ENCOMPASS Check Register**

---

At all times, the un-reimbursed disbursements plus any advances to office cash plus the SDO checking account balance must equal the local purchase advance. If the reconciled SDO advance is less than the amount originally advanced, the SDO officer may be personally responsible for the amount needed to balance the advance. This reconciliation of the SDO advance must be formally documented at least monthly. The best control is provided when the reconciliation is prepared or reviewed by staff independent of the functions of preparing checks or maintaining the check register.

A sample SDO Advance Reconciliation is provided at the end of this chapter. The reconciliation identifies the local purchase authority number, special disbursing officer, date prepared, and the preparer and reviewer, as applicable. Instructions for the reconciliation are as follows:

- Enter the total SDO Advance as shown on the LPN. The amount is shown for the asset object, identified by the four digit local purchase number preceded by 11.
- Enter the ENCOMPASS check register balance as of the date reconciled.
- List the amount advanced to each cash fund. Name the custodian responsible for each. The amounts listed for cash funds remain the same from month to month unless additional advances are issued or accounts are closed.
- List the pending SDO reimbursement vouchers for which reimbursement has not yet been received. Provide the document number and amount of each.
- List the disbursements that have not been included on reimbursement vouchers. Enter the check number, date and amount for each. Identify any travel advances.
- Investigate any differences between the SDO advance and the total of the ENCOMPASS check register balance and the listed advances and unreimbursed disbursements.

---

#### **6.4.10.10.8 Outstanding Checks**

---

IC 4-10-10 requires that checks which have been issued and outstanding for two years after December 31 of the year in which they were written are considered cancelled. If this exists with an SDO account and the amount has been reimbursed, issue an SDO check to the AOS, crediting the SDO expenditure account.

---

#### **6.4.10.10.9 Manual Check Register Reconciliation to ENCOMPASS Check Register**

---

If manual checks are used, the balance in the manual check register must equal the balance in the ENCOMPASS check register.

After the ENCOMPASS transactions have been reconciled to the bank statement, use the Reconciliation of SDO Advance report and the Check Register report from ENCOMPASS to reconcile with the manual check register.



#### **6.4.10.10.10**

#### **Local Office Cash Funds**

Local office cash funds may be established to facilitate payments for small routine office expenses such as postage due or for cash drawer change purposes.

#### **6.4.10.10.11**

#### **Establishment and Accountability for Cash**

Issue a check from the SDO fund payable to the employee who will be responsible for the cash (custodian). This employee should adhere to the following guidelines:

- Keep cash in the agency office in a locked cash box stored in a locked safe or cabinet.
- Make all disbursements in cash, requiring from the person receiving cash either a purchase receipt or cash receipt (if purchase not yet made).
- Keep all receipts, invoices, or other paid items separate from the cash for better internal control.
- When reimbursement is necessary, submit paid receipts or invoices to the Special Disbursing Officer.
- Upon acceptance of the disbursement receipts/invoices, the Special Disbursing Officer will issue a check payable to the custodian, to be cashed and placed in the locked cash box. If an advance, such as start-up funds, be sure to note as such on SDO checking account record.

At all times, the un-reimbursed disbursements plus the cash on hand must equal the cash advance. On a monthly basis, this reconciliation should be documented and, if possible, independently verified.

If an SDO has issued a check to a cash fund, he/she is responsible for oversight of those cash funds and for ensuring that any expenditures are included in ENCOMPASS. When processing a reimbursement request through ENCOMPASS, all receipts should be attached to the agency copy of the request and kept on file.

#### **6.4.10.10.12**

#### **Multiple SDOs in an Agency**

The agency director may request several local purchase authorizations, with different employees as special disbursing officers, for the following reasons:

- Each SDO officer is responsible for the assigned local purchase authority, for entering all expenditures into ENCOMPASS, and for both reconcilements of his/her individual banking account.
- The various SDO funds established may have different authorized expenses and single purchase limits.
- Each SDO established may be authorized to incur expenses for a different fund (or project).

### **6.5**

### **APPENDICES**

#### **6.5.1**

#### **Chart of Expense Accounts, other than Payroll, Benefit Related Accounts (as of 9/16/09)**



	<b><u>WATER &amp; SEWAGE</u></b>
520102	Water & Sewage
520104	Water & Sewage - Water
520106	Water & Sewage - Sewer
520108	Water & Sewage-LiquidWastTrtmt
	<b><u>ENERGY</u></b>
520202	Energy - Electricity
520204	Energy - Natural Gas
520206	Energy - Liquid Gas
520208	Energy - Heating fuel
520210	Energy - Steam Heat
520212	Energy - Chilled Water
	<b><u>TELECOMMUNICATIONS - SERVICES</u></b>
521001	Telecom - Telephone
521002	Telecom -TelephoneLocalService
521003	CO Telecom Telephone
521004	Telecom - Telephone - Network
521006	Telecom -TelephoneLongDistance
521008	Telecom - Voice Mail
521010	Telecom - Pagers
521012	Telecom - Radio
521014	Telecom - Teleconference
521016	Telecom - Cellular
521017	Telecom - Cellular Overage
521018	Telecom - Data
521020	Telecom - ConferenceCall
521021	Telecom - Adm & Support
521022	Telecom - Messaging
521023	Telecom - Wireless Network
521030	Telecom - Directory Assist
521040	Telecom - Satellite Phone
	<b><u>SERVICES PROVIDED BY EXTERNAL</u></b>
	<b><u>Professional Services</u></b>
531010	Prof Serv - MGMNT CONSULTANT
531012	Prof Serv - ACCOUNTING SERVICE
531013	Prof Serv - Info Process Cnslt
531014	Prof Serv - Legal Services

531016	Prof Serv - Office Management
531018	Prof Serv - Abandon Prop Audit
531020	Prof Serv - Media Services
531022	Prof Serv - Call Answering
531025	Prof Serv - Program Develop
531026	Prof Serv - Business Admin
531027	Prof Serv - Clerical
531028	Prof Serv - GIS
531029	Prof Serv - IT Services
531030	Prof Serv - Mgmt Support
531031	Prof Serv - HR Consult
531032	Prof Serv - Animal Hlth
531033	Prof Serv - Fishing
531034	Prof Serv - Livestock Breed
531035	Prof Serv - Livestock Serv
531036	Prof Serv - Drivers
531037	Prof Serv - Data Mgmt
531038	Prof Serv - Employment Serv
531039	Prof Serv - Engineering
531040	Prof Serv - Acct-Billing
531041	Prof Serv - Acct-Commodity
531042	Prof Serv - Acct-OpLeaseFinSer
531043	Prof Serv - Youth Organizing
531044	Prof Serv - Business Research
531045	Prof Serv-InfoProcCon-DataServ
531046	Prof Serv-InfoProcCon-Implmnt
531047	Prof Serv-InfoProcCon-Mainfrm
531048	Prof Serv-InfoProcCon-Network
531049	Prof Serv-InfoProcCon-Software
531050	CO Computer Serv and Internet
531051	Prof Serv-Travel Agency
531052	Prof Serv-Product Transport
531053	Prof Serv-Contract Law Service
531054	Prof Serv-Legal Services
531055	Prof Serv-Legal Research
531056	Ports - FTZ Marketing / Consul
531057	Lobbying Fees
531060	Prof Serv-Promo Partnership

531061	Prof Serv-Photography Service
531062	Prof Serv-Community Conslt
531063	Prof Serv-Research Conslt
531064	Port Photography
531065	Editorial Services
531066	Promotional Premiums
	<b><u>Fac &amp; Infra Maintenance</u></b>
532004	Main -FacMainAgrmnt
532010	Main - Buildg&Grnd Main
532012	Main - Mowing
532014	Main -Tree Planting
532016	Main -Tree Fertilization
532018	Main -AerialSpraying
532020	Main - Fac Inspection
532022	Main -Cleaning Serv
532023	Main -GarbageRemoval
532024	Main -Pest Control
532026	Main - LANDSCAPING
532030	Main - Fence
532032	Main - Highway Bridge
532033	Main - Docks Mooring
532034	Main - Marine
532036	Main -WeighStations RestArea
532037	Main - Utilities
532038	Main - Curb
532040	Main -Street Sweeping
532042	Main -SnowIceRemoval
532044	Main -Tree Trimming
532046	Main -BRIDGE PAINT
532048	Main -DITCH CLEANING
532050	Main - RESURFACING
532052	Main - ENGINEER
532054	Main -BridgeMaint
532055	Main - Cable Install
532061	Main - Facility Mgmt
532062	Main - Safety
532063	Main - Security Equipment
532065	Main - Carpet

532074	Main-Decontamntn
	<b><u>Equipment Maintenance</u></b>
533004	Main - Equip Main Agreement
533019	Main - Motor Vehicles
533020	Main - Marine Repair
533021	Main - Aircraft Repair
533023	Main - Equipment Inspection
533025	Main - Shop Equipment
533027	Main - HOSP-EQUIP REPAIR
533029	Main - Edu Equipment
533031	Main - Rec Equipment
533033	Main - Office Equipment
533035	Main - Tech/Lab Equipment
533039	Main - Telecommunications
533040	Main - Office Copier
533041	Main - Computers
533042	Main - Fleet Mgmt
533043	Main - Inspect&Test
533044	Main - Lawnmowers
533045	Main - Power Plant
533052	Main-Elec Contractor
	<b><u>Security &amp; Safety</u></b>
534010	Sec & Sfty - Security Serv
534020	Sec & Sfty - Fire Control
534030	Sec & Sfty - Air Control
534040	Sec & Sfty - SECURITY ALARMS
534050	Sec & Sfty - Guard Services
534051	Sec & Sfty - Sec System
534052	Sec & Sfty - Surveillance
534060	Sec & Sfty - Crime Prevention
534070	Sec & Sfty - Hazardous Mat
534080	Sec & Sfty - Mltry&HomelandSec
534090	Sec & Sfty - Water Safety
	<b><u>Communications &amp; Training</u></b>
535010	Com & Train - Advertising
535012	Com & Train - WORK SHOPS
535014	Com & Train - TRAINING General
535015	Com & Train - Adult Ed

535016	Com & Train - Secondary Schl
535017	Com & Train - Voc Ed
535018	Com & Train - Career Developmt
535020	Com & Train - Exhibition
535021	Com & Train-PersonalAppearnce
	<b><u>Shipping &amp; Transportation</u></b>
536010	Ship Trans - COURIER SERVICE
536012	Ship Trans -MAIL Serv Subscrtn
536014	Ship Trans - Moving
	<b><u>Insurance</u></b>
537010	Ins & Bond -Emplyee Blnkt Bnd
537012	Ins & Bond -Surety Bnd Offcls
537014	Ins & Bond - Property
537016	Ins & Bond - Vehicle
537018	Ins & Bond - Aircraft
537020	Ins & Bond - Comp General Liab
537022	Ins & Bond - FireTornadoMarine
537024	Ins & Bond - Burglary
537026	Ins & Bond - EmployerLiability
537028	Ins & Bond - Boiler
537030	Ins & Bond - Casualty
537031	Ins & Bond - Instructor
537032	Ins & Bond - Retirement
537033	Ins & Bond - Travel
	<b><u>Construction</u></b>
538010	Const -Site Prep
538160	Const - Road Constrctn
538170	Const - Non Program Resurface
538200	Const - Bridges
538300	Const - Traffic Control
538400	Const - Land/Building
538510	Const - GUARDRAIL
538520	Const -ROAD ILLUMINATION
538532	Const-PAVEMENT MARKING
538540	Const-ERECT SIGNAL
538550	Const-HWY ACCIDENT LOCTN IMPR
538560	Const -ERECT SIGNS
538570	Const-CHANNELZTN TRAFFIC

538580	Const-RAZING DEMOLITION
538600	Const - RR Agreemnts
538610	Const - RR Utility Main
538650	Const -Utility Agreemnts
538910	Const -BuildStructurRestoratn
538920	Const -BuildRepair-General
538921	Const -BuildRepair-Elevator
538922	Const -BuildRepair-HVAC&Plumb
538923	Const -BuildRepair-Structural
538925	Const-BuildRepairNonStructural
538930	Const -IncentivePay
538931	Const -Chemical Cutting
538932	Const -Drilling&Pumping
538933	Const-Excavation
538934	Const-RoadWaterMgt
538935	Const-Engineering
538936	Const-Lease Bond Pay Road Prog
	<b><u>Program Operation</u></b>
539004	Prog Op-SubsidyCtyCorrectnFac
539006	Prog Op-Cooperative Agreement
539008	Prog Op-FILM PROCESSING
539012	Prog Op-LAUNDRY&LINEN
539014	Prog Op-FOOD PROCESSING
539016	Prog Op-MANUFACTURING COSTS
539018	Prog Op-TEST ANIMAL FARM PROD
539020	Prog Op-HERBICIDE
539022	Prog Op-HAZARD WASTE REMOVAL
539024	Prog Op-HOSP LAB TEST
539025	Prog Op-Non-Medical LabTest
539026	Prog Op-Info Process Forms
539027	Prog Op-Shredding Service
539030	Prog Op-AGYInputOutputDevice
539032	Prog Op-Data Prep
539034	Prog Op-InfoProcessConslt
539035	Prog Op-Software Maint
539036	Prog Op-DPStorageMedia
539037	Prog Op-DP Facil Main
539038	Prog Op-Software Licensing

539039	Prog Op-WebHosting
539040	Prog Op-Documnt Imaging
539042	Prog Op-Mental Health Cmty
539044	Prog Op-HS-HOME HEALTH CARE
539048	Prog Op-MEDICAL CONSULTANTS
539050	Prog Op-TRAINING ST WARDS
539052	Prog Op-BURIAL ST DEP
539054	Prog Op-MEDICAL SERV ST DEP
539056	Prog Op-SUPPORT ST DEP
539058	Prog Op-Veterinary
539061	Prog Op-DOC Instruction
539062	Prog Op-GED Exam Fees
539063	Prog Op-GED Test Costs
539064	Prog Op-HouseParoledInmates
539100	ProgOp - Religious Order Serv
539101	ProgOp - Disaster Prep
539102	ProgOp - Drilling & Pumping
539103	ProgOp - Farm, Fish, Foresty
539104	ProgOp - Food Supply & Distrb
539105	ProgOp - Radio & TV
539106	ProgOp - Election Serv
539107	ProgOp - Environmental
539120	ProgOp - Manuf - Build Mat
539121	ProgOp - Manuf - Chemical
539122	ProgOp - Manuf Consumer
539123	ProgOp - Manuf Consumer
539130	ProgOp - Resrch&Test
539131	ProgOp - Resrch&Test-Survey
539132	ProgOp - Wholesale Distrb
539134	ProgOp - HealthNutrition
539135	ProgOp - HealthPreventionMgmt
539137	ProgOp - Inspection
539138	Prog Op - InternationalAffairs
539139	Prog Op - Personal Hygiene
539140	Prog Op - Background Checks
539200	Prog Op - Horse Autopsy
539201	Prog Op - Transcriptions
539202	Prog Op - Breeders Reports

539203	Prog Op - Blood Gas
	<b><u>SUPPLIES, MATERIALS, &amp; PARTS</u></b>
	<b><u>MOTOR VEHICLE EXPENSE</u></b>
541002	Mot Veh Ex - Gasoline
541006	Mot Veh Ex - Oil Grease Fluid
541010	Mot Veh Ex - Parts & Supplies
541012	Mot Veh Ex - Aviation Fuel
541014	Mot Veh Ex -AviationPartSup
541016	Mot Veh Ex - Diesel
541018	Mot Veh Ex - BioFuels
541020	Mot Veh Ex - Natural Gas
541022	Mot Veh Ex - Tags & Titles
541024	Mot Veh Ex - Inspection Fees
541026	Mot Veh Ex - Propane
541027	Mot Veh Ex - Detailing
541028	Mot Veh Ex - Gen Fuel
541030	Mot Veh Ex - Kerosene
541031	Mot Veh Ex - Parts-Auto Body
541032	Mot Veh Ex - Parts -Electronic
541033	Mot Veh Ex -Parts -Marine
541034	Mot Veh Ex - Parts -Powertrain
541035	Mot Veh Ex -Suspension
541036	Mot Veh Ex -Tires&Rltd
541037	Mot Veh Ex -Batteries
541038	Mot Veh Ex -AutoCleansers
	<b><u>FACILITIES MAINT SUPPLIES</u></b>
543010	Fac Main -Building Main
543012	Fac Main -Water Meter Device
543014	Fac Main -Plumbing Drainage
543016	Fac Main -Electrical
543018	Fac Main -Painting
543020	Fac Main -Cleaning
543022	Fac Main - Constrctn Material
543024	Fac Main -WieghStation
543056	Fac Main - Elec - General
543057	Fac Main - Elec - Lighting
543058	Fac Main - Elec - Safety
543059	Fac Main - Elec - Switches



543060	Fac Main - Elec - Wiring
543063	Main - Painting-Paint
543064	Main - Painting-Supls&Eq
543065	Main - Plumbing-Fixtures
543066	Main-Plumbing-General
543067	Main-Plumbing-Pipe&Acces
543068	Main-BuildMat-Access
543069	Main-BuildMat-General
543070	Main-BuildMat-Lumber
543071	Main-BuildMat-Masonry
543072	Main-BuildMat-Metals
543073	Main-BuildMat-Supplies
	<b><u>INFRASTRUCTURE MAIN SUPPLIES</u></b>
544010	Inf Main-RoadMainHeatingFuel
544012	Inf Main -MagnesiumChloride
544014	Inf Main-LiquidAnti-Icer
544016	Inf Main-Sand cinders
544018	Inf Main-WeighStation RestArea
544020	Inf Main-Salt NaCl
544021	Inf Main-Salt CalCl
544022	Inf Main-Roadway Paint Supls
544023	Inf Main-Roadway Paint
544024	Inf Main-HWY ILLUMINATION
544026	Inf Main-Signs Posts
544028	Inf Main-Bituminus Mixture
544030	Inf Main-Signals Parts
544032	Inf Main-Asphalts Tars
544034	Inf Main-Guardrails posts
544036	Inf Main-Roadway pipe&tile
544038	Inf Main-Cement concrete
544040	Inf Main-Bridge Materials
544042	Inf Main-Aggregate Hghwy Mat
544044	Inf Main-Draft/Engineer
544048	Inf Main-Fencing & Posts
544050	Inf Main-Lumber Building
544052	Inf Main-Fire Suppress Prot
544054	Inf Main -Power Plant
544056	Inf Main -Iron & Steel

544058	Inf Main-Weed Bush Chemical
544060	Inf Main-Nursery Products
544062	Inf Main -SOD
	<b><u>EQUIPMENT MAINTENANCE SUPPLIES</u></b>
545002	Eqp Main-Cleaning
545004	Eqp Main-Equip Paint
545006	Eqp Main-Repair parts
545008	Eqp Main-SmallToolsImplements
545010	Eqp Main-Shop Machinery
545012	Eqp Main-Acetylene Oxygen
545014	Eqp Main-AlcoholAntifreeze
545046	Main - Cutting Tools
545047	Main - RepairPart-ITAccess
545048	Main-RepairPart-Motors
545049	Main-RepairPart-Telecom
545050	Main-ShopMachine-Parts
545051	Main-ShopMachine-Supls
	<b><u>OFFICE SUPPLIES</u></b>
546002	Off-Office Supplies
546004	Off-VirginPaperProducts
546005	Off-Printer Paper
546006	Off-RcyclePaperProducts
546007	Off-Specialty Paper
546014	Off-Copier Supplies
546016	Off-Printing & Binding
546018	Off-Purchase Forms
546018	Off-Purchase Forms
546020	Off-Ink Catrdge & Toner
546021	Off-Storage Boxes
546022	Off-Decals
546023	Off-Mailing Supplies
546024	Off-Planners
546025	Off-ReflectiveTape
	<b><u>SPECIALIZED OPERATING SUPPLIES</u></b>
547010	SpOp-Kitchen
547012	Sp Op -Food
547014	SpOp-Laboratory
547016	SpOp -Household

547017	SpOp-Barber Beauty Shop
547018	Sp Op -Laundry
547020	SpOp-Housekeeping
547022	SpOp-Uniforms&Related
547024	SpOp-Flags
547026	SpOp-Awards & Gifts
547028	SpOp-Manufacturing
547030	SpOp-Refrigeration
547032	SpOpSp-Safety
547034	SpOp-FilmPhoto
547036	SpOp-Badges Pins IDs
547038	SpOp-Recreation
547039	Township Gov Guideline Manuals
547040	SpOpSp-Classroom Textbooks
547042	SpOp-Instruction
547044	SpOp-Library Books
547046	SpOp-Audio Visual
547048	SpOp-Personnel Instruction
547050	SpOp-ClassroomFurniture
547052	SpOp-Computer
547054	SpOp-Training
547056	SpOp-Research & Testing
547058	SpOp-Data Process
547060	SpOp-Micrograph
547062	SpOp-InfoProcessStorageMedia
547064	SpOp-Photo Paint Related Art
547066	SpOp-Livstock otherAnimals
547068	SpOp-FertilizerSeedAnimalFeed
547069	Horse Supplies-whips, shoes
547070	SpOp-Agricultural Botanical
547072	SpOp -Ammo & related
547074	SpOp-Auto License Plates
547076	SpOp-Camera Film Supls
547077	SpOp-Supply for Resale
547100	SpOp-Food-Baking/ Bread
547101	SpOp-Food-Beverages
547102	SpOp-Food-Canned/DryGoods
547103	SpOp-Food-Dairy

547104	SpOp-Food-Fruit&Veg
547106	SpOp-Food-Meat/Seafood
547107	SpOp-Food-Prepared Food
547108	SpOp-Food-Spices
547109	SpOp-Food-CookingOils
547110	SpOp-Award Gift - Rings
547111	SpOp-Award Gift - Watches
547112	SpOp-Award Gift - Bracelet
547113	SpOp-Food-DrinkingWater
547115	SpOp-Camera Storage
547120	SpOp - Disposable Apparel
547121	SpOp - Household Bathrm
547122	SpOp - Household Battery
547123	SpOp - Household Bedrm
547124	SpOp - Household Flooring
547126	SpOp - Household Kitchen
547127	SpOp - Household Packing
547128	SpOp - Household WallCvr
547129	SpOp - Industrial Gases
547130	SpOp - Instct-Classroom
547131	SpOp - Instct-Electronic
547133	SpOp - Instct-Medical/Lab
547134	SpOp - Instct - Vocational
547136	SpOp - Laundry - Cleansers
547137	SpOp - Laundry - Container
547139	SpOp - Law Enforce Non-Ammo
547141	SpOp - Manuf - Chemical
547143	SpOp - Manuf - Textile
547144	SpOp - Mint Coin Collection
547145	SpOp - Passport
547150	SpOp - Recreation - Arts
547152	SpOp - Recreation - Sports
547153	SpOp - Recreation - Toys
547155	SpOp - ResrchTest -Forensic
547157	SpOp - ResrchTest -Measurement
547158	SpOp - ResrchTest -Radiation
547160	SpOp - Safety -Apparel
547161	SpOp - Safety - FireProtect

547180	SpOp - Materials&Parts
547183	SpOp - Materials&Parts Tech
	<b><u>MEDICAL &amp; VETERINARY</u></b>
548010	MedVet-Medical
548012	MedVet-RX Drugs
548014	MedVet-Non RX Drugs
548015	MedVet-Patient Clothing
548016	MedVet-Linen
548017	MedVet-Laundry
548018	MedVet-Xray Materials
548019	MedVet-Housekeeping
548020	MedVet-Patient Apparel
548021	MedVet-Personnel Instructn
548022	MedVet-Elctrocardiology
548024	MedVet-Elctronephalography
548026	MedVet-Radiology
548027	CO MedVet - Radiology
548030	MedVet-Occupational Therapy
548032	MedVet-Child Occupationl Thrpy
548034	MedVet-DietarySupls/Food
548036	MedVet-Barber Beauty Shop
548038	MedVet-Oxygen Dispense
548039	MedVet-Oxygen/ Acetylene
548040	MedVet-Personel Hygene items
548042	MedVet-Institutional Alcohol
548044	MedVet-Dental Supply
548046	MedVet-Lab Supply
548101	MedVet-Surgical
548102	MedVet-Antibiotics
548103	MedVet-DentalSupply-Anesthesia
548104	MedVet-DentalSupply-Applicant
548105	MedVet-DentalSupply-Equip
548106	MedVet-GenDrugs
548107	MedVet-GenSupply
548108	MedVet-LabSupply-ChemAnlysis
548109	MedVet-LabSupply-DNA
548110	MedVet-LabSupply-DrugAbuse
548111	MedVet-LabSupply-EmMedServ

548112	MedVet-LabSupply-EvidnceColl
548113	MedVet-LabSupply-GenMedical
548114	MedVet-LabSupply-PhysDisab
548115	MedVet-LabSupply-Water
548116	MedVet-LabSupply-WoundCare
548117	MedVet-Med Dispensing
548118	MedVet-Veterinary
548119	MedVet-Vision
548120	MedVet-FluShot&Treatment
548121	MedVet-Medical Mat & Parts
548122	MedVet-Veterinary Mat & Parts
	<b><u>CAPITAL</u></b>
	<b><u>Land</u></b>
551101	Land
551110	Associated Land Costs
551120	Temporary Land Rights
551130	Site Improvements
551150	Land Damage Improvements
551151	Land Improvements
551160	Hwy Relocation Reimb
551170	Land Acquisition Prof Serv
	<b><u>Infrastructure</u></b>
552601	Interstate roads
552602	NHS roads
552603	Non-NHS roads
552604	Interstate bridges
552605	NHS bridges non-interstate
552606	Non-NHS bridges
552607	Roads at ST instns & proprty
552608	Bridges at ST instns & proprty
552613	Const - Constructn Conslt
552614	DNR infra using depr approach
552615	PORTS COMMISSION RAILROADS
552616	PORTS COMMISSION RLRD IMPROVE
552617	PORTS COMMISSION STREETS
552618	Const - Roads
552619	Const - nonInterST Resurface
552620	Const - InterSt Resurface

552621	Const - Road Sfty Improve
552622	Const - Roadside Improve
552623	Const - Major Hwy Impr
552624	Const - Bridge Replace
552625	Const - Bridge Reconstructn
552626	Const - Inter ST VehHwySystem
552628	Const - Park Facility
	<b>Construction in Progress</b>
553100	INDOT infrastructure WIP
553200	DOA infrastructure WIP
553300	Work in Progress
	<b><u>Property, plant, &amp; equipment</u></b>
555301	Buildings
555351	Improvements to buildings
555401	Structures other than building
555402	DOCKS & DOCK STRUCTURES
555403	HARBORS
555404	HARBOR IMPROVEMENTS
555405	HARBOR MOORING CELL
555406	HARBOR MOORING CELL IMPROVE
555451	Improve to structure not bldgs
555501	Office Equipment
555501	Office Equipment
555501	Office Equipment
555502	Household kitchen & laundry
555503	Office furniture
555505	Automobiles
555506	Station Wagons, Vans & SUVs
555507	Pick-up trucks 1/2 Ton or Less
555508	Medium & heavy trucks
555509	Graders
555510	Mowers
555511	Transportation equipment
555512	Snow plows & snow equipment
555513	Constructn & engineer equip
555514	Building & plant
555515	Manufacturing equipment
555516	Design location engineer equip

555517	Engineering Testing Safety Eqp
555518	Paving maintenance equipment
555520	Traffic maint equip
555521	Medical & laboratory equip
555522	Educational equipment
555523	Recreational equipment
555526	Tractors
555527	Rest area equipment
555528	Aircraft & related equip
555529	Spreaders
555530	Radio & telephone equipment
555531	Window air conditioner
555532	Agri equip - field crop
555533	Other farm equipment
555534	Boat motors other marine equip
555536	Weapons riot control equip
555537	Weigh station equipment
555538	Landscaping equipment
555539	Shop equipment
555540	Mainframe computersaccessories
555541	Camera equipment
555542	Fire fighting equipment
555543	Trash dumpster
555544	Micro form reader repro equip
555553	Computer software
555554	Computers & accessories
555556	Computer data file
	<b><u>DISTRIBTN TO OTHER GOV UNITS</u></b>
561000	Distribtn - Cities
562000	Distribtn - Counties
562500	Distribtn - ATC Civil Units
563000	Distribtn -Local Schools
564000	Distribtn -College University
565000	Distribtn - Public Library
566000	Distribtn -SpecialGov District
567000	Distribtn -Other Local Gov
568000	Distribtn -Quasi State Agency
	<b><u>GRANTS</u></b>



570010	Grants - Employment Training
	<b><u>LOCAL GOVERNMENTAL UNITS</u></b>
571010	Grants - Cities
571100	Grants - Counties
571200	Grants - Local School Systems
571300	Grants - Colleges Universities
571400	Grants - Public Libraries
571500	Grants -Special Gov Districts
571600	Grants - OtherLocalGovernment
571610	Grants - Intermodal TransEquip
571620	Grants - Local Constrct Cntrct
571800	Grants - School Prepayment
571900	Pass Through to ExternalEntity
	<b><u>PRIVATE ORGANIZATIONS</u></b>
572100	Grants - Private Organizations
	<b><u>NON PROFIT ORGANIZATIONS</u></b>
573100	Grants - Nonprofit Orgs
	<b><u>DISASTER ASSISTANCE</u></b>
574100	Disaster Assistance
574200	Grants - Disaster Assistance
	<b><u>TUITION &amp; SCHOLARSHIPS</u></b>
575100	Tuition & Scholarships
	<b><u>CONVERSION ONLY - GRANTS</u></b>
	<b><u>SOCIAL SERVICE PAYMENTS</u></b>
	<b><u>DIRECT SUPPORT PAYMENTS</u></b>
580110	Adoption Assistance
580112	Adoption Support - Need
580115	SUBSISTENCE
580120	WELFARE DISBURSING AGENT
580130	TRANSITIONAL CHILDCARE
580132	WELFARE DISTRI-CHILD SUPPORT
580134	WELFARE -CASE SERVICE
580140	MED/HOSP-COMP CASES
580150	PATIENT SVCS
580160	TANF
580170	TANF - UP
580175	Child Support Court Pay
580180	Property Damage Indemnity

580190	Medicaid Nursing Pay
580195	Environmental Permits
580200	INPAT HOSP-Anesthesia
580205	OUTPATIENT HOSP-CLINIC
580210	DENTAL Services
580215	PHYSICIAN Services
580220	LAB/X-RAY Services
580225	PRESCRIPTION
580230	OPTOMETRIC SERVICES
580235	MEDICAID BURIALS
580240	PUB TRANSPORT-ST WARD/CLIENT
580241	Direct Support - Drug Abuse
580242	Direct Support - Gov Aid
580243	Direct Support - Pub Instution
580244	Direct Support - Social Serv
580250	Workers Comp - NonStateEmploy
580260	Workers Comp -prostheticdevice
580270	NonTaxable Victim Assist Reimb
580275	Nontaxable Medicaid PersnlNeed
580280	UI Unemployment Distribution
580290	Direct Support - WIC Voucher
580310	Direct Support-Job Search
580320	Direct Support-Relocation
580330	Direct Support-TrainingReimb
580340	Direct Support-Transportation
	<b><u>INDIRECT SUPPORT PAYMENTS</u></b>
581010	TRAINING STIPEND
581020	REIMB-TRAINING
581030	TRAINING-NONGOVERN ENTITY
581040	PUBLIC INSTRUCTION
581050	UNEMPLOY COMP-FORMER EMPLOYEE
581060	STUDENT COLLEGE LOAN DEFAULT
581070	PAYMENT LANDLORD-HOUSE ASSIST
581080	LANDLORDS-VACANCY LOSS
581090	CASE SERV-HEALTH/MEDICAL
581095	LANDLORDS-DAMAGES
581100	TENANTS UTILITY ALLOWANCE
581105	CASE SERV -CITY,COUNTY,ST,FED

581110	SPEC EQU INC PROSTHET
581115	RENTAL ASSISTANCE
581120	RELOCATION
581135	REPLACEMENT HOUSING
581140	TRANSPORTATION (135FD)
581150	JOB SEARCH
581160	Event Sponsorship
581170	Single Point of Entry Contract
581180	ISDH Medical Claims
581181	ISDH Insurance Claims
581182	ADAP
581183	HIAP
581184	Case Serv - HlthMed - Admin
581185	Case Serv - HlthMed - Dental
581186	Case Serv - HlthMed - General
581187	Case Serv - HlthMed - Pharmst
581188	Case Serv - HlthMed - Spclst
581189	Case Serv - HlthMed - Therapy
581190	Case Serv - HlthMed - Vision
	<b><u>REFUNDS</u></b>
582010	NonTax Refunds - Unclaim Prop
582020	UI Refund
	<b><u>LOCAL UNIT REFUNDS</u></b>
582102	REFUND LOCAL UNIT
	<b><u>ADDITIONAL SUPPORT</u></b>
583010	WELFARE-REIM COUNTY ADP COST
583015	WELFARE-REIM COUNTY TELE
583020	WELFARE-REIM COUNTY EQU RENT
583030	WELFARE-REIM COUNTY OFF RENT
583040	WELFARE-REIM COUNTY POSTAGE
583050	CRIMINAL JUSTICE
583060	MERITMONEYCONTESTPRIZNonemploy
583070	EXAMINE STATE ACCOUNTS
	<b><u>Local Unit Reimbursement</u></b>
583110	Local Unit Fed Reimb
583120	Local Unit Fed IndCost Reimb
583130	Local Unit State IndCost Reimb
	<b><u>ADM &amp; OPERATING EXPENSES</u></b>

	<b><u>FAC/REAL ESTATE RENTAL &amp; LEASE</u></b>
590110	Real Estate Rentals
590111	RealEstateRent-Land
590112	Real Estate Rentals-RadioTowr
590114	Authority Lease Rentals
590129	AdmOp-Title Insurance
590131	AdmOp-Title&Licen Examination
	<b><u>EQUIPMENT RENTAL &amp; LEASE</u></b>
591010	NonRealEstRnt-OffEquipment
591011	NonRealEstRnt-MaintEquipment
591012	NonRealEstRnt-Parking
591013	NonRealEstRnt-Manuf Equip
591014	NonRealEstRnt-Meeting Rooms
591016	NonRealEstRnt-Aircraft
591018	NonRealEstRnt-Computer&Equip
591019	NonRealEstRnt-Telecom Equip
591020	NonRealEstRnt-POBox
591022	NonRealEstRnt-Lock Box
591023	NonRealEstRnt-Trans Equip
591024	NonRealEstRnt-Vehicle Rentals
591025	NonRealEstRnt-MedHvyTruck
591026	NonRealEstRnt-FurnHshldKitLdry
591027	NonRealEstRnt-Farm Equip
591028	NonRealEstRnt-ConstEngEquip
591029	NonRealEstRnt-Boats & Marine
591031	NonRealEstRnt-MicrographEquip
591032	NonRealEstRnt-ComptrTimeShare
591033	NonRealEstRnt-MedLabEquip
591034	NonRealEstRnt-Eductn Equip
591035	NonRealEstRnt-Rec Equip
591036	NonRealEstRnt-Databases
591037	NonRealEstRnt-DesignEquip
	<b><u>LICENSES, FEES, INTEREST TAXES</u></b>
592010	AdmOp-Bank Charges
592012	AdmOp-Credit Investigations
592014	AdmOp-ForeignCurrency Gain/Loss
592016	AdmOp-Credit Card Fees
592018	AdmOp-Discounts Lost

592020	AdmOp-Cash Over/Short
592021	Ports A/R Write-Off
592022	AdmOp-Late Payment Interest
592023	AdmOp-CMIA Interest
592024	AdmOp-US Property
592025	AdmOp-Interest Hoosier Notes
592026	AdmOp-Property Tax
592027	AdmOp-Interest - Capital Lease
592028	AdmOp-Investment Expense
592029	AdmOp-Taxes & Collection Fees
592030	AdmOp-Vehicle Taxes
592031	Lease Commissions
592040	AdmOp-Job Fair Reg Fees
592050	AdmOp-Education Certificate
	<b><u>SETTLEMENTS, FINES COURT COSTS</u></b>
593010	ClmJudg -Awards & Settlements
593011	ClmJudg -Attorney Costs
593012	ClmJudg -Interest
593013	ClmJudg-Settlement PaytoAttny
593015	ClmJudg-Settle Claim Reportble
593017	ClmJudg-Settle Claim NonRptble
593018	ClmJudg -Court Costs
593023	ClmJudg-Tort Claims
593024	ClmJudg-ConsumerProtectionJudg
593030	Breeders Awards Stake
593031	Breeders Awards Overnight
593032	Breeders Awards Out of State
593033	Breeders Awards General
593034	Purse Supplementals
593035	Bonus Awards
	<b><u>EMPLOYEE TRAVEL COSTS</u></b>
	<b><u>IN STATE TRAVEL EMPLOYEE REIMB</u></b>
595110	InState Travel - Mileage
595120	InState Travel - Per Diem&Meal
595130	InState Travel - Lodging
595140	InState Travel - Airfare
595150	InState Travel - GroundTranspt
595170	InState Travel - Parking&Tolls

595180	InState Travel - Board Member
595190	InState Travel - Spl&Snr Judge
595192	InState Travel -InternetAccess
595194	InState Travel -LuggageFee
595195	InState Travel - Fed Assignee
	<b><u>OUTOFSTATETRAVEL EMPLOYEE REIMB</u></b>
595510	OutoSt Travel - Mileage
595520	OutoSt Travel - Per Diem&Meal
595530	OutoSt Travel - Lodging
595540	OutoSt Travel - Airfare
595550	OutoSt Travel - Ground Transpt
595560	OutoSt Travel - Motor Pool
595570	OutoSt Travel - Parking&Toll
595575	OutoSt Travel - Marine
595580	OutoSt Travel - Board Member
595590	OutoSt Travel - Spl&Snr Judge
595592	OutoSt Travel - InternetAccess
595594	OutoSt Travel - Luggage Fee
595595	OutoSt Travel - Housekeeping
	<b><u>INSTATETRAVEL 3RDPARTY PYMT</u></b>
595810	3P InState Travel - Lodging
595820	3P InState Travel - Airfare
595830	3P InState Travel - GrndTrnspt
595840	3P InState Travel - Prkng&Toll
595850	3P InState Travel - PerDmMeal
	<b><u>OUTOFSTATETRAVEL 3RDPARTY PYMT</u></b>
595910	3POutState Travel - Lodging
595920	3POutState Travel - Airfare
595930	3POutState Travel - GrndTrnspt
595940	3POutState Travel - Prkng&Toll
595950	3POutState Travel-PrDmMeal
	<b><u>ADMIN &amp; OPERATING COSTS</u></b>
599010	AdmOp-Linen & Laundry Service
599012	AdmOp-EmployeePropDamgeClient
599014	AdmOp-Burial Expense
599016	AdmOp-Special Group Meals
599018	AdmOp-Subsistence
599020	AdmOp-Registration

599024	AdmOp-Recruiting
599026	AdmOp-Dues & Subscriptions
599027	AdmOp-Printing
599028	AdmOp-News Clipping Services
599030	AdmOp-Legal Ads
599032	AdmOp-Notary Costs
599034	AdmOp-Cable Service
599036	AdmOp-PostageMeter/Postage
599037	AdmOp-Postage Permit
599038	AdmOp-Postage Mail Express
599039	AdmOp-Fulfillment
599041	AdmOp-Mail Sorting
599042	AdmOp-Freight & Express
599043	AdmOp-Film Processing
599044	AdmOp-US Govt DocsPamphlets
599045	AdmOp-Garbage Collection
599046	AdmOp-Time Clock Service
599048	AdmOp-Rewards Gateage
599050	AdmOp-Investigative Expense
599052	AdmOp-Testing Certification
599054	AdmOp-Awards&Gifts
599056	AdmOp-Relocation Expense
599058	AdmOp-Samples & Evidence
599060	AdmOp-LivestockDomestic Anmls
599061	AdmOp-Register Animals
599062	AdmOp-Field Trips
599064	AdmOp-Substitute Teachers
599066	AdmOp-GOVERNORS MANSION EXP
599068	AdmOp-GOVERNORS TRANSPORT EXP
599070	AdmOp-Legislator
599072	AdmOp-Closing Costs
599074	AdmOp-Recording Fees
599076	AdmOp-Relocation Appraising
599078	AdmOp-Consultant OverheadAudit
599080	AdmOp-ConsultantFinalCostAudit
599082	AdmOp-Railroad Survey Audit
599084	AdmOp-Railroad Final CostAudit
599086	AdmOp-Utility Survey Audit

599088	AdmOp-Utility Final Cost Audit
599090	AdmOp-LocalAgencyFinalCstAudit
599092	AdmOp-LocalAgencyProposalAudit
599093	AdmOp-Translator Costs
599094	AdmOp-Air TransportServices
599100	AdmOp-Depositions Transcripts
599102	AdmOp-Court Reporting Services
599104	AdmOp-Legal Research Services
599105	AdmOp-Internet Subscript Serv
599106	AdmOp-ConsRestitutnClassAction
599107	AdmOp - Art & Design
599108	AdmOp - Fax Service
599109	AdmOp - Marketing
599110	AdmOp-Wrkshp-MeetngEmplyeeReim
599111	AdmOp-WrkshpTrdeShwEmplyeeReim
599112	AdmOp-Advert-Gen
599113	AdmOp-Advert-Print
599114	AdmOp-Advert-Radio&TV
599115	AdmOp-SpecStandrdztn
599116	AdmOp-Event Sponsor
599117	AdmOp-RealEstateServ
599118	AdmOp-TravelAssistance
599119	AdmOp-Storage
599122	Ports Publications
599124	Port Brochures
599126	Trade Shows
599201	AdmOp-EmpReimb-Workshops
599202	AdmOp-EmpReimb-Training Gen
599203	AdmOp-EmpReimb-Adult Ed
599204	AdmOp-EmpReimb-Secondry Sch
599205	AdmOp-EmpReimb-Voc Ed
599206	AdmOp-EmpReimb-Career Dev
599207	AdmOp-EmpReimb-Exhibition
599208	AdmOp-EmpReimb-Persnl Appearance
599300	AdmOp-Centralized HR
599950	Escheated Chk State Recapture
599970	Payment Forgery Expense
599980	Fraudulent Check Reissue



599990	AOS USE ONLY Rounding Error
599991	Amortization Expense
599992	Depreciation Expense
599993	Gain/Loss Disposal Cap Assets
599994	Bad Debt Expense
599995	DWD Uncollectible Debt Write-off
599996	TOS Bank Adjustment
599997	TOS Returned Check Expense
599998	UNSPSC Procurement Error

### 6.5.2 **Expense Related Reports**

#### Recommended Delivered Reports

Accounts Payable>Reports>Voucher Reconciliation> various aging reports

ENCOMPASS accessible custom reports/queries not available in AOS Alchemy storage

<b>Query / Report Name</b>	<b>Purpose</b>	<b>Data Prerequisite</b>	<b>ENCOMPASS Navigation</b>
<i>Fund Profit &amp; Loss Statement</i>	<i>Profit &amp; loss statement by fund or department</i>	<i>Items that have posted to the General Ledger</i>	<i>General Ledger&gt; Agency Reports&gt; Profit &amp; Loss Statement</i>
<i>SOI_WARRANT - ACH &amp; Warrant Totals</i>	<i>Provides a summary of warrant totals and ACH payment totals</i>	<i>Payments that have been created in the paycycle</i>	<i>Public query -- Reporting Tools&gt;Query&gt;Query Viewer –  Enter: SOI_WARRANT</i>
<i>SOI_SDO_PAYMENT_DETAIL - SDO Payment Detail</i>	<i>Query includes detail about SDO payments, including reimbursement status</i>	<i>SDO Vouchers/ Reimbursements that have posted</i>	<i>Reporting Tools&gt;Query&gt;Query Viewer –  Enter: SOI_SDO_PAYMENT_DETAIL</i>

Alchemy Accessible AP Agency Custom Reports – Available on AOS Alchemy

<b>Query / Report Name/Frequency</b>	<b>Purpose</b>	<b>Data Prerequisite</b>	<b>ENCOMPASS Navigation</b>
Warrant Distribution By Agency  SOIAP201  Daily	To give all the agencies a highlight of the payments to the vendors for that day	Payments that have been created in the paycycle	Accounts Payable > Reports > Payments>Warrant Distribution by Agency
Agency Appropriation & Allotment Trial Balance  SOIGL106  Daily	Gives year-to-date <b>business unit</b> totals/balances for appropriations, appropriation balance, allotments, pre-encumbrances, encumbrances, expenditures, and allotment balance.	Requisitions, Purchase Orders, Vouchers and Journals that have been budget checked; Appropriation and Allotment Budgets that have been posted	General Ledger> Agency Reports> Alchemy reports> Agency Approp & Allot Trial Bal
Fund Appropriation & Allotment Trial Balance  SOIGL103  Daily	Gives year-to-date <b>fund</b> totals/balances for appropriations, appropriation balance, allotments, pre-encumbrances, encumbrances, expenditures, and allotment balance.	Requisitions, Purchase Orders, Vouchers and Journals that have been budget checked; Appropriation and Allotment Budgets that have been posted	General Ledger> Agency Reports> Alchemy reports> Fund Approp & Allot Trial Bal
Fund Activity Detail  SOIGL113  Monthly	Provides users with a common source of financial information for the purpose of providing a detailed list of all transactions by Fund and Account for a given Month to Date.	Items that have posted to the General Ledger	General Ledger > Agency Reports > Alchemy reports> Fund Activity Detail

<p><i>GL Detail by Journal ID</i></p> <p><i>SOIGL111</i></p> <p><i>Daily</i></p>	<p><i>Provides the entire journal transaction on each posting date. Agency uses this report to search, to verify or to find questionable transaction. It is a complementary report to GLDETAIL except there's no AP detail.</i></p>	<p><i>Items that have posted to the General Ledger</i></p>	<p><i>General Ledger &gt; Agency reports &gt; GL Detail by Journal ID</i></p>
--	---	--	---

*Custom Queries in ENCOMPASS*

<b>Query Name</b>	<b>Purpose</b>	<b>Data Prerequisite</b>	<b>ENCOMPASS Navigation</b>
<p><i>SOI_WARRANT - ACH &amp; Warrant Totals</i></p>	<p><i>Provides a summary of warrant totals and ACH payment totals</i></p>	<p><i>Payments that have been created in the paycycle</i></p>	<p><i>Public query -- Reporting Tools&gt;Query&gt;Query Viewer –</i></p> <p><i>Enter: SOI_WARRANT</i></p>
<p><i>SOI_SDO_PAYMENT_DETAIL - SDO Payment Detail</i></p>	<p><i>Query includes detail about SDO payments, including reimbursement status</i></p>	<p><i>SDO Vouchers/ Reimbursements that have posted</i></p>	<p><i>Reporting Tools&gt;Query&gt;Query Viewer –</i></p> <p><i>Enter: SOI_SDO_PAYMENT_DETAIL</i></p>

**6.5.3****SDO Reconciliation Examples (2)****DEPARTMENT OF ENCOMPASS****RECONCILIATION OF SDO ADVANCE***As of March 31, 2008*

Local Purchase Number: 000501151000  
Special Disbursement Officer: 10000456789 Jane Doe  
Advance from Fund: 10040 Encompass General Fund  
Bank Account ID: STIND-CHASE-1234  
Bank Account: 074000010-\*\*\*\*\*3456

**Total SDO advance** \$1,200.00

Check register balance at 3/31/08 320.97

Plus: Advances to petty cash funds:

<u>Custodian</u>	<u>Amount</u>
Bob Smith, Columbus	300.00
Kris Love, Kokomo	<u>200.00</u>
	500.00

Plus: Pending SDO reimbursement requests:

<u>Request Number</u>	<u>Date</u>	<u>Amount</u>
100000207	03/25/09	83.72
100000234	03/26/09	<u>243.07</u>
		326.79

Plus: Payments not yet on reimbursement request:

<u>Check Number</u>	<u>Date</u>	<u>Status</u>	<u>Amount</u>
0000000226	3/26/09	Unreconciled	3.57
0000000228	3/27/09	Reconciled	<u>48.67</u>
			52.24

**Total SDO advance reconciled** \$1,200.00

**Variance** 0.00

Prepared by: M123456 Mark Doe Date: 04/05/2009

Approved by: \_\_\_\_\_ Date: \_\_\_\_\_

# EXAMPLE – SDO CHECK REGISTER -- ENCOMPASS

<div> <div>Bank Code: BANK1</div> <div>Bank Account: 192309466 (LPF )</div> <div>Bank Object: 113448</div> <div>Reconciliation From: 05/01/1900 Thru: 12/31/2009</div> </div> <div>SDO CHECK REGISTER</div> <div>Balance From Previous Check Register Report: \$0.00</div>									
SetID	Date	Reference	Name	Debit	Credit	Status(R)	Reconciled	Status(P)	Balance
00640	12/04/2003	0000000001	INDIANA DEPARTMENT OF CORRECTION	0.00	75.00	UNR		P	-75.00
00640	07/02/2007	0000000002	STATE OF INDIANA	0.00	7,767.90	REC		V	-75.00
00640	07/06/2007	SDO #104	STATE OF INDIANA	0.00	7,767.90	UNR		P	-7,842.90
00640	07/13/2007	L344800105	STATE OF INDIANA	0.00	1,384.01	UNR		P	-9,226.91
00640	08/20/2007	L344800106	STATE OF INDIANA	0.00	2,250.48	UNR		P	-11,477.39
00640	09/19/2007	L344800107	STATE OF INDIANA	0.00	2,758.39	UNR		P	-14,235.78
00640	10/17/2007	L344800108	STATE OF INDIANA	0.00	1,381.35	UNR		P	-15,617.13
00640	11/19/2007	L344800109	STATE OF INDIANA	0.00	1,014.60	UNR		P	-16,631.73
00640	12/18/2007	L344800110	STATE OF INDIANA	0.00	982.31	UNR		P	-17,614.04
00640	01/15/2008	L344800111	STATE OF INDIANA	0.00	901.00	UNR		P	-18,515.04
00640	02/15/2008	L344800112	STATE OF INDIANA	0.00	1,123.92	UNR		P	-19,638.96
00640	03/20/2008	L344800113	STATE OF INDIANA	0.00	916.05	UNR		P	-20,555.01
00640	04/11/2008	L344800114	STATE OF INDIANA	0.00	2,573.81	UNR		P	-23,128.82
00640	04/18/2008	L344800115	STATE OF INDIANA	0.00	661.23	UNR		P	-23,790.05
00640	05/19/2008	L344800116	STATE OF INDIANA	0.00	822.31	UNR		P	-24,612.36
00640	06/20/2008	L344800117	STATE OF INDIANA	0.00	1,353.73	UNR		P	-25,966.09
00640	11/06/2008	L344800118	STATE OF INDIANA	0.00	451.71	UNR		P	-26,417.80

**Manual Check Register to ENCOMPASS Check Register**

DEPARTMENT OF ENCOMPASS

SDO MANUAL CHECKING ACCOUNT RECONCILIATION

As of March 31, 2008

Local Purchase Number: 000501151000  
Special Disbursement Officer: 10000456789 Jane Doe  
Advance from Fund: 10040 Encompass General Fund  
Bank Account ID: STIND-CHASE-1234  
Bank Account: 074000010-\*\*\*\*\*3456

Balance from Manual Ck. Register \$387.84

Add: ENCOMPASS Deposits not yet in Manual Register 100.00

Less: Checks not yet in ENCOMPASS system

<u>Date</u>	<u>Ck. #</u>	<u>Amount</u>
3/23	224	63.30
3/26	226	<u>3.57</u>

66.87

Reconciled balance manual check register \$320.97

ENCOMPASS Register Balance \$320.97

Variance -0-

Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_

Approved by: \_\_\_\_\_ Date: \_\_\_\_\_